

# **ASSESSMENT COORDINATION DEPARTMENT**

## **FOREWORD**

The Arkansas Training and Certification Program has been prepared by the Assessment Coordination Department as directed by Act 48 of 1980. Pursuant to Section 3 of Act 48, the advice of the Legislative Council has been sought, obtained, and followed in all aspects in the development of this program.

The training consists of both state and professional level courses. Many of these are the same courses that have been given in the past, while others are additions to the program. Changes have been made as needed in the state courses to reflect proper market value appraisals.

Professional level courses are sponsored by the ACD and are conducted by the International Association of Assessing Officers. These courses are directly related to ad valorem taxation and administration and are used as the foundation for assessment technology and theory. The state courses are supplemental to the IAAO courses, and relate the technology and theory to state standards and practices. Proper appraisal training requires both the state and the professional level courses.

**STATE OF ARKANSAS  
ASSESSMENT COORDINATION DEPARTMENT  
TRAINING & CERTIFICATION PROGRAM**

**01. CERTIFICATION BOARD - MEMBERS - APPOINTMENTS - TERMS OF OFFICE - CHAIRMAN - SECRETARY**

- a. There is hereby created a Certification Advisory Board (hereinafter called the Board) which shall consist of seven (7) members appointed as follows:

One member shall be appointed from each of the four congressional districts.

One member shall be appointed as a representative of the schools, and will be an at large member.

One member shall be appointed as a representative of the various cities, and will be an at large member.

One member shall be appointed as a representative of the various counties, and will be an at large member.

- b. Each Board member will serve for three years except for the first year when the members will draw lots to initiate the necessary staggered terms. The working year shall begin in September and end the following September.
- c. At the first yearly meeting in September, after the new appointees to the Board have taken office, the Board shall elect one of its members to act as Chairman for that year.
- d. Appointments to the Board shall be made by the Director of ACD (hereafter referred to as Director), by seeking nominations from organization or individuals representing each of the required sectors (cities, counties, schools and the four congressional districts).
- e. The Training Coordinator (hereafter referred to as Coordinator) shall act as Secretary to the Board. The Coordinator shall keep minutes of all meetings, and supply such assistance as may be necessary to the work of the Board.

## **02. MEETING OF THE BOARD**

The Board shall meet in June each year. The date of the meeting shall be chosen by the Director, and the time and place shall be arranged by the Coordinator at a suitably available location.

## **03. DUTIES**

It shall be the duties of the Board to evaluate all persons applying for Certification, and to recommend the applicant for the proper Certification Level based on the requirements for each level. In evaluating each applicant, the Board shall consider all material, experience, education and recommendations by the Coordinator.

## **04. CERTIFICATION PROCEDURES - APPLICATIONS**

- a. Applications for Certification shall be submitted in writing to the Coordinator on forms provided for such purpose. The Coordinator shall submit a report to the Board on each applicant, giving such assistance and comment as may be necessary to assist the Board in its work. The Coordinator shall keep such records on each applicant of training, experience, and other pertinent information as may be necessary to report to the Board.
- b. Qualified applications for Certification shall be submitted to the Board by the Coordinator for their recommendation. After a careful review of the applicants' qualifications, the Boards' recommendation shall within ten (10) working days, be passed on to the Director for final action. If the Board takes no action after ten (10) working days the application shall pass without recommendation to the Director for final action.
- c. Upon final approval by the Director, each applicant shall be certified to perform appraisals only on the type of properties he or she has qualified for, and shall be issued a certificate for that level of qualification.

- d. Appraisers receiving certification to any level shall be expected to conduct themselves in a professional manner at all times and maintain a good moral character and standing in the community. Any certified appraiser may have his or her certification revoked upon the recommendation of the Board and/or Director if it has been shown that the individual has not conducted himself/herself in a professional manner. The Board and/or Director may also place in suspension the certification of any appraiser for any period of time deemed necessary for unprofessional conduct or lack of appraisal ability.
- e. Any appraiser that has had his or her certification suspended or revoked may, upon written request, appear before the Board and/or the Director to appeal such suspension or revocation order.

#### **05. REQUIREMENTS FOR ADMISSION TO THE TRAINING AND CERTIFICATION PROGRAM**

Each applicant must meet the following basic requirements:

- a. Be at least 18 years of age.
- b. Be of good moral character.
- c. Be employed by any governmental jurisdiction or Board involved in the valuation or equalization of property for ad valorem tax purposes, or,
- d. Be an employee or owner of a professional reappraisal firm that works or intends to work in this state on contracted reappraisal projects.

#### **06. LEVELS OF CERTIFICATION AND REQUIREMENTS**

- a. There shall be no substitution for the ACD courses.
- b. The following substitutions may be made for the IAAO courses.
  - (1) Equivalent courses given by Appraisal Foundation member associations.

- (2) Appraisal courses given by a recognized College or University as part of an appraisal program.
  - (3) Other professional level training may be accepted at the discretion of the Board and the Director, but in all cases, the training must be equivalent to the IAAO courses.
- c. The following levels of Certification shall be issued following the completion of each minimum training and experience requirement.

**Note:** Each course is designated by an initial regardless whether the course is produced by the ACD, the IAAO, or some other vendor. Successful completion of IAAO Courses is required. Experience requirements in real property mass appraisal are subject to verification.

### **APPRAISAL TRACK**

#### **Level 1 - Residential Appraiser Trainee**

Requirements:

**Courses A, B, C  
No experience requirement**

#### **Level 2 - Residential Appraiser**

Requirements:

**Courses A, B, C, D  
6 months real property mass appraisal experience**

#### **Level 3 - Realty Appraiser**

Requirements:

**Courses A, B, C, D, E, FR  
1 year real property mass appraisal experience**

#### **Level 4 - Senior Appraiser**

Requirements:

**Courses A, B, C, D, E, FR, GR, H  
2 years real property mass appraisal experience**

#### **Level 5 - Designated Appraiser**

Requirements:

**Be designated by the IAAO as a CAE  
(Certified Assessment Evaluator)**

No substitutions will be allowed for the CAE designation.

### **APPRAISAL MANAGER**

Requirements:

**Level 4 or 5 who passes the Appraisal Manager Exam  
4 years real property mass appraisal experience.**

NOTE: Each County is required to have an Appraisal Manager.

### **ADMINISTRATIVE TRACK**

#### **Level 1 - Assessment Administration Trainee**

Requirements:

**Courses A, B, C  
No experience requirement**

#### **Level 2 - Administrative Clerk**

Requirements:

**Courses A, B, C, D  
6 months assessment experience**

Level 3 - Assessment Administrator

Requirements:

**Courses A, B, C, D, E, FA  
1 year assessment experience**

Level 4 - Senior Administrator

Requirements:

**Courses A, B, C, D, E, FA, GA, H  
2 years assessment experience**

- d. Training or courses taken, and experience obtained, prior to the inception of this program shall count toward certification upon approval of the Board and/or the Director.

## 07. COURSE DESCRIPTIONS

### **Course A - Maps, Legal Descriptions and Assessment Administration**

Elementary course on discovery and listing of real property. Land identification systems, the rectangular survey, metes and bounds, and platted subdivision methods, are explained. Hands on applications of each identification system are parts of the classroom instruction. General principles of assessment administration, including rules, laws and constitutional requirements for managing an assessment office are also studied.

Prerequisite: None

### **Course B - Valuation Principles**

Introduction to appraisal concepts, including economic theories underlying the appraisal process. Land valuation and the proper use of the ACD cost manual are emphasized. It also serves as a primer for Course D (IAAO 101).

Prerequisite: Course A

### **Course C - The Assessment of Personal Property in Arkansas**

The assessment of personal property, with particular emphasis on commercial personalty. The course includes lecture in the areas of discovery and listing of personal property, property classifications, and particular emphasis on statutory provisions regarding assessment of personal property. Extensive application of depreciation schedules is included.

Prerequisite: Courses A & B

### **Course D - IAAO 101 Fundamentals of Real Property Appraisal**

Basic appraisal course for appraisers, with an emphasis on the theory and techniques of the cost and comparative sales approaches to value. Review of terminology and basic appraisal principles. General principles of land valuation, the assessment function, and the mass appraisal process.

Prerequisite: Courses A, B, C



**Course E - Marshall & Swift Cost Approach - Commercial**

Two day workshop designed to teach participants how to use the Marshall & Swift Commercial Valuation Guide. Participants will spend time working several case studies applying the cost service.

Prerequisite: Courses A, B, C, D

**Course FR - IAAO 102 - Income Approach to Valuation**

Theories and techniques of estimating value of the capitalized earnings approach. Includes selection of interest and recapture rates, analysis of income and expenses for determination of income to be capitalized, capitalization methods and techniques. Deals with rental units of comparison. Includes real estate finance and investment.

Prerequisite: Courses A, B, C, D, E

**Course FA - IAAO 500 - Assessment of Personal Property**

Course 500 provides a comprehensive program of study for those who assess personal property for ad valorem tax purposes. After a review of property tax administration and the nature of value, the following aspects of personal property assessment are covered: categories of personal property, discovery, the valuation process, valuation guidelines and quality control, depreciation methods, and special problems.

Prerequisite: Courses A, B, C, D, E

**Course GR - IAAO 201 - Appraisal of Land**

This course on land valuation includes such areas as legal descriptions and maps, single property techniques and mass appraisal of land. It also includes a case study to provide application of methodology used in mass appraisal of land.

Prerequisite: Courses A, B, C, D, E, FR

**Course GA - IAAO 400 - Assessment Administration**

Course 400 provides a comprehensive program of study for those who administer assessment programs. After an introduction to property tax administration, the course provides detail in the areas of planning and organization, together with directing and controlling assessment activities. The subject of public relations is explored.

Prerequisite: Courses A, B, C, D, E, FA

**Course H - IAAO 300 - Fundamentals of Mass Appraisal**

Providing a foundation for education in the mass appraisal process, IAAO 300 includes data collection, management and analysis, statistical applications, assessment-ratio analysis, and administrative procedures. The course material includes application of the three approaches to mass appraisal and selection of a mass appraisal system.

Prerequisite: Courses A, B, C, D, E, FR/FA, GR/GA

**08. RECERTIFICATION/CONTINUING EDUCATION PROGRAM**

Beginning January 1, 1987, there will be a recertification/continuing education program for appraisers certified under the provisions of Act 48 of 1980.

Beginning January 1, 1987, for those appraisers currently at a Level 3 or a Level 4 under the provisions of Act 48 of 1980, and each succeeding January 1 for those later to receive a Level 3 or Level 4 certification, there will be education requirements that each appraiser must fulfill in order to maintain that level of certification.

During succeeding 3 year periods, a Level 3 or Level 4 appraiser must attend 30 hours of continuing education or is subject to decertification. If an appraiser is decertified and wishes to re-enter the certification program, he or she will receive no credit for courses previously taken before decertification, though experience requirements previously obtained will be accepted.

Courses that apply to certification are all those offered by the Assessment Coordination Department, excluding the Equalization Board Seminar and the Millage Rollback workshops, all courses and workshops offered by the International Association of Assessing Officers, and other courses and workshops as deemed appropriate by the Director of the Assessment Coordination Department and/or the Certification Advisory Board.

In addition to those listed previously, courses currently sponsored by the ACD and the credit received from each follows:

Fall Assessors' Seminar Workshops	15
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Comprehensive Review - Summary of Courses D, FR, & H. The course provides 30 hours recertification credit.

At the time that an appraiser attends his or her first course aimed at recertification, he or she shall apply for recertification with the training coordinator. Credit for courses not sponsored by the Assessment Coordination Department, if approved courses, will be given upon proof that the appraiser successfully completed such course.

**09. STATUTORY PROVISION OF RECERTIFICATION/CONTINUING EDUCATION PROGRAM**

**26-26-503. Appointment and training of personnel.**

(a) The county assessor in each county may employ such personnel as the assessor deems necessary to reappraise taxable property in the county in compliance with the court order in Arkansas Public Service Commission, et al v. Pulaski County Board of Equalization, et al and to thereafter maintain a proper appraisal of property in the county.

(b)(1)(A) The Assessment Coordination Department of the Arkansas Public Service Commission shall prescribe an appropriate course of training to qualify persons employed by elected county assessors to conduct appraisals of property for ad valorem tax purposes and shall issue a certificate of qualification to each person who successfully completes the course of training or is otherwise determined by the department to be qualified to conduct appraisals.

(B)(i) Only those persons who hold certificates of qualification issued by the department as provided for in this section shall be employed by the elected county assessors for or undertake the appraisal of property for ad valorem tax purposes in any county.

(ii) This section only applies to persons employed by elected county assessors, and the elected county assessors are not themselves required to be certified by the department.

(2) The department shall seek the advice of the Legislative Council prior to the final adoption of training criteria for persons to be employed by county assessors to appraise property for ad valorem tax purposes.